



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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Executive Director

No. 2009/058

December 11, 2009

TO: COUNTY ASSESSORS AND COUNTY RECORDERS:

ACCESS TO ASSESSORS' RECORDS

Revenue and Taxation Code<sup>1</sup> section 408 requires assessors to keep certain information confidential. Specifically, section 408(a) provides that homeowners' and disabled veterans' exemption claims and information and records in the assessor's office that are not required by law to be kept or prepared by the assessor are not open to public inspection. In addition, sections 451 and 481 provide that all information requested by the assessor or furnished in the property statement, the preliminary change of ownership report, or the change in ownership statement is considered confidential and not open to public inspection.

Section 408(b) provides an exception to this rule of confidentiality and allows the assessor to disclose information or permit access to records to certain governmental agencies or representatives. Effective January 1, 2010, Senate Bill 816 (Stats. 2009, Ch. 622) amends section 408(b) to add the county recorder to this list of government entities for the purpose of conducting an investigation to determine whether a documentary transfer tax should be imposed.

The documentary transfer tax is implemented by county and/or city ordinance pursuant to section 11911 and administered at the local level by the county recorder. If you have any questions regarding the documentary transfer tax, please contact your county recorder or your county counsel who represents the county recorder.

If you have any questions regarding the confidentiality of assessors' records, please contact our Assessment Services Unit at 916-445-4982.

Sincerely,

David J. Gau  
Deputy Director  
Property and Special Taxes Department

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<sup>1</sup> All statutory references are to the Revenue and Taxation Code, unless otherwise specified.